Journal of Accounting Education

Volume 6, 1988
Contents and Author Index

Pergamon Press
New York • Oxford • Beijing • Frankfurt
São Paulo • Sydney • Tokyo • Toronto

Journal of Accounting Education

EDITOR
E. Kent St. Pierre
School of Accounting
James Madison University
Harrisonburg, VA 22807

MANAGING EDITOR
Lamont F. Steedle
School of Accounting
James Madison University
Harrisonburg, VA 22807

ASSOCIATE EDITORS:

James Anderson
California Polytechnic State University

Richard E. Baker
Northern Illinois University

Albert H. Frakes
Washington State University

Lawrence H. Hammer
Oklahoma State University

William A. Raabe
University of Wisconsin-Milwaukee

Bradley M. Roof
James Madison University

Kevin D. Stocks
Brigham Young University

David E. Stout
Villanova University

EDITORIAL BOARD:

A. Faye Borthick
University of Tennessee

Mehmet Canlar
Plymouth State College

William K. Carter
University of Virginia

Fred G. Davis
North Texas State University

Eric Denna
Brigham Young University

Karen A. Fortin
University of Miami

Rebecca A. Gallun
University of Houston-Clear Lake

Ray H. Garrison
Brigham Young University

Dahli Gray
American University

Don R. Hansen
Weber State College

Roger H. Hermanson
Georgia State University

Hartwell C. Herring, III
University of Tennessee

Thomas P. Howard
University of Missouri-Columbia

Alan P. Johnson
California State University

Amy H. Lau
Oklahoma State University

W. Thomas Lin
Univ. of Southern California

David Maloney
University of Virginia

Gale E. Newell
Western Michigan University

Pekin Ogan
Indiana University

Kurt J. Pany
Arizona State University

James Rebele
Rutgers University

James M. Reeve
University of Tennessee

Debra L. Sanders
Washington State University

Bill N. Schwartz
Temple University

Henry R. Schwarzbach
University of Rhode Island

Robert F. Sharp
Ohio University

Keith Shriver
Arizona State University

Paul J. Streer
University of Georgia

Mikel G. Tiller
Indiana University

Milton F. Usry
University of West Florida

Thomas C. Waller
University of Houston-Clear Lake

Betty E. White
Washington University

Ray Whittington
San Diego State University

Editorial Office: Journal of Accounting Education, School of Accounting, James Madison University, Harrisonburg, VA 22807 U.S.A.

Publishing Subscription and Advertising Offices: Pergamon Press, Inc., Fairview Park, Elmsford, New York 10523, USA and Pergamon Press plc, Headington Hill Hall, Oxford OX3 0BW, England.

Published 2 Per Annum. *Annual institutional subscription rate* (1989): US$50.00. *Two-year institutional subscription rate* (1989/90): US$95.00. *Professional subscription rate* (1988): US$22.00. Prices are subject to change without notice. Notify 8 weeks in advance of address change with a copy of the subscription mailing label. Back issues of all previously published volumes are available directly from Pergamon Press. Back issues of Pergamon journals in Microform can be obtained from UMI, 300 North Zeeb Road, Ann Arbor, MI 48106, USA.

Copyright © 1988 Pergamon Press plc

It is a condition of publication that manuscripts submitted to this journal have not been published and will not be simultaneously submitted or published elsewhere. By submitting a manuscript, the authors agree that the copyright for their article is transferred to the publisher if and when the article is accepted for publication. The copyright covers the exclusive rights to reproduce and distribute the article, including reprints, photographic reproductions, microform or any other reproductions of similar nature and translations. No part of this publication may be produced, stored in a retrieval system or transmitted in any form or by any means, electronic, electrostatic, magnetic tape, mechanical, photocopying, recording or otherwise, without permission in writing from the copyright holder.

Photocopying information for users in the U.S.A. The Item-Fee Code for this publication indicates that authorization to photocopy items for internal or personal use is granted by the copyright holder for libraries and other users registered with the Copyright Clearance Center (CCC) Transactional Reporting Service provided the stated fee for copying, beyond that permitted by Section 107 or 108 of the United States Copyright Law, is paid. The appropriate remittance of $3.00 per copy per article is paid directly to the Copyright Clearance Center Inc., 27 Congress Street, Salem, MA 01970.

Permission for other use. The copyright owner's consent does not extend to copying for general distribution, for promotion, for creating new works, or for resale. Specific written permission must be obtained from the publisher for copying. Please contact the Subsidiary Rights Manager at either Pergamon Press Inc. or Pergamon Press plc.

The Item-Fee Code for this publication is: 0748-5751/88 $3.00+.00.

CONTENTS
VOLUME 6, 1988

VOLUME 6, NUMBER 1 **SPRING 1988**

Ad Hoc Reviewers vii

Main Articles

Using Student Evaluation of Teaching in Administrative Control: The Validity Problem – James D. Newton 1

An Integrated Approach to Communication Skills in an Accounting Curriculum – Maurice L. Hirsch, Jr., and Janet Duthie Collins 15

A Classification Scheme for Financial Accounting Research – Jamie Pratt 33

The Promotion of Academic Accountants – Donald V. Saftner 55

Capital Budgeting With Continuous Cash Flows: An Application of Calculus to Managerial Accounting – Jon R. Nance 67

Application of the Delphi Method in Identifying Characteristics Big Eight Firms Seek in Entry-Level Accountants – Sara H. Dinius and Robert B. Rogow 83

Motivating Students With a Historical Perspective in Financial Accounting Courses – Robert Bloom and Marilynn Collins 103

Teaching and Educational Notes

Coping With Plagiarism – John A. Caspari 117

A Graphical Approach to Teaching the Relationship Between the Evaluation of Internal Accounting Controls and Substantive Audit Testing – James R. Crockett and Thomas E. McKee 123

Interactive Spreadsheet Models Reinforce Accounting Principles – Mark W. Lehman and Carol M. Lehman 131

A Graphical Analysis of Profit Variances Under Absorption and Direct Costing – Hai G. Park 139

How Journal Entries Aid the Teaching of Taxation – Nicholas E. Fry and Elaine Hobbs Fry 149

Internationalization of the Introductory Financial Accounting Course – Malcolm M. McClure 159

VOLUME 6, NUMBER 2 **FALL 1988**

Editorial – E. Kent St. Pierre iii

Case Section of the Journal of Accounting Education v

Main Articles

A Compilation of Recent Surveys and Company-Specific Descriptions of Management Accounting Practices – Chee W. Chow, Michael D. Shields, and Adrian Wong-Boren 183

The Educational Impact of Unresolved Conceptual Issues in Interest Capitalization – Stanley E. Warner, Jr., and Frederick D. Whitehurst 209

Making By-Products a Main Product of Discussion: A Challenge to Accounting Educators – David E. Stout and Donald E. Wygal 219

Differences in Competencies of Newly Licensed Accountants in the United States and Great Britain – Edward R. Shoenthal 235

FASB's Conceptual Framework: Is it Being Taught? – Nancy E. Smith 251

The Perceived Availability of Resources Which Contribute to Accounting Faculty Productivity – Rodney G. Alsup, Michael L. Holland, and Fred A. Jacobs 261

High School Accounting and Student Performance in the First Level University Accounting Course: A UK Study – Falconer Mitchell 279

Preparation for a First Level University Accounting Course: The Experience in New Zealand – Stephen P. Keef 293

Teaching and Educational Notes

Budgeting and Profit Variance Analysis Using a Financial Planning Language – Terrance R. Skantz 309

Accounting for "Negative Salvage" – William R. Welke 325

Active Learning for Budgeting Concepts – Paul Krause 331

An Alternative Approach to Determining Present and Future Value Interest Factors for Annuities Due – Stuart Rosenstein and Ronald O. Reed 339

A Spreadsheet Analysis of Different Costing Systems – Peter Chalos 345

Volume 6 Contents and Author Index 355